



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0306

Mail Stop 3561

March 17, 2006

Trent Sommerville  
Chief Executive Officer  
Heartland, Inc.  
3300 Fernbrook Lane  
Plymouth, MN 55447

**Re: Heartland, Inc.  
Item 4.02 Form 8-K  
Filed March 17, 2006  
File No. 0-27045**

Dear Mr. Sommerville:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with more information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

1. Please amend your filing to state whether the audit committee, or the board of directors in the absence of an audit committee, or authorized officer or officers, discussed with the independent accountant all matters disclosed in the filing.
2. Revise to disclose that the audit opinions previously included in Forms 8-K filed on June 29, 2005 and June 30, 2005 of two of your acquired companies, Evans Columbus and Monarch Homes, were qualified and thus did not meet the requirements of Article 2 of Regulation S-X.
3. Revise to provide a description of the facts underlying the conclusion that you need to amend the three Forms 8-K previously filed. Also, revise to specifically identify the dates of the Forms 8-K.

4. We note that you intend to file restated financial statements in Forms 10-QSB for 2005, Form 10-KSB as of December 31, 2004 and in Forms 8-K as of December 27, 30 and 31 of 2004 and June 29 and 30 of 2005. Please tell us how, and when, you will file them.
5. Please tell us if your certifying officers have considered the effect of the error on the adequacy of your disclosure controls and procedures as of the end of the period covered by your Form 10-KSB for the period ended December 31, 2004. Additionally, tell us what effect the error had on your current evaluation of disclosure controls and procedures as of your fiscal year ended December 31, 2005.

As appropriate, please amend your filing and respond to these comments within five business days or tell us when you will provide us with a response. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

If you have any questions, please call Babette Cooper at (202) 551-3396

Sincerely,

Babette Cooper  
Staff Accountant